



 **NANCY S. STUCKY**
Notary Public - State of Kansas
My Appt. Expires 10-14-2019

Michael Krebhiel
Clark

Roscoe Township - Vote

Debra Feltner
COUNTY CLERK

AUG 20 2018

FILED

Notice of Vote - Roscoe Township
In adopting the 2019 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2018 budget, adjusted by the 2017 CPI for all urban consumers. 3 members voted in favor of the budget and 0 members voted against the budget.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS,
RENO COUNTY, ss

AARON R. STUCKY

of lawful age, being first duly sworn, depose and saith that he is editor of

THE NINNESCAH VALLEY NEWS

a weekly newspaper published in the City of Pretty Prairie, County of Reno, State of Kansas, and of general paid circulation in Reno County, and which newspaper has been admitted to the mails as second-class matter in said county, that the Ninnescah Valley News is not a trade, religious or fraternal publication, and has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and that the notice, of a true copy is hereto attached, was published in 1 consecutive issues of said newspaper, the first publication being in the issue of 8/17, 2018; the second publication being in the issue of , 20 ; and the last publication in the issue of , 20 .

Aaron R. Stucky

Aaron R. Stucky, Editor

Subscribed and sworn to before me this 17 day of August, 2018.

Nancy S. Stucky

Notary Public, Reno County, Kansas

My commission expires 10/14, 2019.

Printer's Fee \$



Clerk

Roscoe Twp

State of Kansas
Township

CERTIFICATE

2019

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers ofRoscoe Township

certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was approved and adopted as the
 maximum expenditures for the various funds for the year 2019; and (3) the
 Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

			2019 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Computation to Determine State Library Grant					
Fund	K.S.A.				
General	79-1962	6	5,046	4,537	1,457 ✓
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	103,390	81,341	26,124 ✓
Non-Budgeted Funds					
Special Machinery		7			
Totals		xxxxxx	108,436	85,878	
Budget Summary		8			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?		Yes

Final Assessed Valuation:	County Clerk's Use Only
Township	Nov. 1, 2018 Valuation

3,113,660

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Kandy Graber, CPA, CGMA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

200 N. Main, P.O. Box 2889

Hutchinson, KS 67504-2889

Email:

scotloyd@sjhl.com, kgraber@sjhl.com

Attest:

2018

County Clerk

[Signature]
 K. S. Allright Treasurer
[Signature] Clerk
 Governing Body

Special Road Election held _____ for _____ Mills for _____ years.
 First levy in _____.

No assurance is provided.

FILED

AUG 10 2018

[Signature]
 COUNTY CLERK

Roscoe Township

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018	+ \$ 81,259
2. Debt service levy in 2018	- \$ 0
3. Tax levy excluding debt service	\$ 81,259

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 8,485	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 27,633	
5b. Personal property 2017	- 24,809	
5c. Increase in personal property (5a minus 5b)	+ 2,824	
	(Use Only if > 0)	
6. Valuation of property that changed in use during 2018:	+ 128	
7. Total valuation adjustment (sum of 4, 5c, 6)	11,437	
8. Total estimated valuation July 1, 2018	3,114,290	
9. Total valuation less valuation adjustment (8 minus 7)	3,102,853	
10. Factor for increase (7 divided by 9)	0.00369	
11. Amount of increase (10 times 3)		+ \$ 300
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 81,559
13. Debt service levy in this 2019 budget		0
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		81,559
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021
16. Consumer Price Index adjustment (3 times 15)		\$ 1,706
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 83,265

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

Roscoe Township
Reno County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,294	224	4	16	0	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	76,965	4,022	71	291	0	18
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	81,259	4,246	75	307	0	19

County Treas Motor Vehicle Estimate 4,246

County Treas Recreational Vehicle Estimate 75

County Treas 16/20M Vehicle Estimate 307

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 19

MVT Factor 0.05225

RVT Factor 0.00092

16/20M Factor 0.00378

Comm Veh Factor 0.00000

Watercraft Factor 0.00023

No assurance is provided.

2019

Roscoe Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	16,446	-	-	68-141g
Total		16,446	0	0	
Adjustments*					
Adjusted Totals		16,446	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

No assurance is provided.

Roscoe Township

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	0	237	42
Receipts:			
Ad Valorem Tax	4,510	4,294	xxxxxxxxxxxxxx
Delinquent Tax	14	0	0
Motor Vehicle Tax	371	194	224
Recreational Vehicle Tax	7	4	4
16/20 M Vehicle Tax	17	16	16
Commercial Vehicle Tax	1	2	0
Watercraft Tax	0	1	1
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	175	222
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,920	4,686	467
Resources Available:	4,920	4,923	509
Expenditures:			
Officers Pay	1,516	3,410	3,410
Travel & Mileage	817	300	300
Postage & Supplies	179	300	300
Legal Publications	89	100	100
Professional Services	1,567	252	417
Insurance	515	519	519
Cash Forward (2019 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	4,683	4,881	5,046
Unencumbered Cash Balance Dec 31	237	42	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	4,683	4,881	5,046
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		5,046
	Tax Required		4,537
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			4,537

No assurance is provided.

Roscoe Township

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	800	1,649	9,147
Receipts:			
Ad Valorem Tax	87,530	76,965	xxxxxxxxxxxxxxxx
Delinquent Tax	234	0	0
Motor Vehicle Tax	4,922	3,932	4,022
Recreational Vehicle Tax	92	89	71
16/20M Vehicle Tax	232	323	291
Commercial Vehicle Tax	11	48	0
Watercraft Tax	0	17	18
Special Highway/Gasoline Tax	8,380	8,500	8,500
Interest on Idle Funds		0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	101,401	89,874	12,902
Resources Available:	102,201	91,523	22,049
Expenditures:			
Wages	23,976	25,000	25,000
Payroll Taxes	1,924	2,500	2,500
Fuel & Oil	4,897	5,000	5,000
Road Materials & Supplies	7,572	8,133	5,000
Insurance	3,617	3,500	3,500
Contract Services	0	2,500	2,500
Repairs	15,048	10,000	10,000
Equipment / Lease Purchase Payments	24,667	23,243	21,056
Professional Services	2,405	2,500	2,500
Cash Forward (2019 column)			
Transfer to Special Machinery	16,446	0	26,334
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	100,552	82,376	103,390
Unencumbered Cash Balance Dec 31	1,649	9,147	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	100,552	82,376	103,390
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,390
		Tax Required	81,341
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	81,341

Special Machinery

K.S.A. 68-141g	2017 Actual Year
Unencumbered Cash Balance, Jan 1	49,269
Transfers from:	
Road Fund	16,446
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	65,715
Total Expenditures	
Unencumbered Cash Balance, Dec 31	65,715

No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of
Roscoe Township
Reno County

will meet on August 6, 2018 at 7:30 p.m. at 24607 S. Riverton Road, Pretty Prairie, KS 67570 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 24607 S. Riverton Road, Pretty Prairie, KS 67570 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2017		Current Year Estimate 2018		Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	4,683	1.200	4,881	1.457	5,046	4,537	1.457
Debt Service							
Library							
Road	100,552	24.375	82,376	26.119	103,390	81,341	26.119
Non-Budgeted Funds							
Special Machinery							
Totals	105,235	25.575	87,257	27.576	108,436	85,878	27.576
Less: Transfers	16,446		0		26,334		
Net Expenditure	88,789		87,257		82,102		
Total Tax Levied	91,525		81,259		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,578,671		2,946,738		3,114,290		
Outstanding Indebtedness,							
Jan 1	2016		2017		2018		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	9,411		242,199		225,096		
Total	9,411		242,199		225,096		

*Tax rates are expressed in mills.

Michael Krehbiel
Clerk

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 12, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would affect the above assumptions.